

EXHIBIT 2

To: Knights, Richard (UK - Cambridge)[/]
Cc: Mercer, Nigel (UK - London)[/]
From: Knight, Rob (UK - St Albans)
Sent: Sat 3/7/10 8:13:01 AM
Subject: RE: final letter ?? A possible approach ??

Richard,

I have spoken with Andy K - proposed wording

Proposed wording below.

I will get to the detailed responses later tonight/early tomorrow.

Rob

To the Audit Committee

Dear Sirs

At your request we have considered the email correspondence from Brent Hogenson which is attached as Appendix 1 to this letter. We have held discussions with the Group's CEO, CFO , V P Finance and COO and reviewed their response to the points set out in the attached correspondence.

On the basis of their detailed review of the points raised, management has concluded that:
- there is no new information which has been presented to them of which it was not aware; and
- there are no facts which require adjustment to the previously reported numbers in the 2009 financial statements.

Management also noted that the correspondence sets out matters which appropriately fall to be treated as items for the 2010 financial statements and will be considered as part of the interim financial statements for the period to 30 June 2010. In accordance with our routine procedures we will be reporting to the Audit Committee matters for their attention in respect of 2010 as part of our review of the interim accounts.

In conclusion:

- we are not aware of any matters requiring adjustment to the 2009 financial statements; and*
- we expect to complete our review procedures on the financial statements for the six months ended 30 June 2010 on or around [23 July 2010].*

Should you have any further questions in relation to this matter, please do not hesitate to contact me.

Kind regards

[/]

From: Knights, Richard (UK - Cambridge)

Sent: Sat 03/07/2010 07:45

To: Knights, Richard (UK - Cambridge); Mercer, Nigel (UK - London); Knight, Rob (UK - St Albans); Milburn Smith, Adam (UK - Cambridge); Murray, Tom (UK - Cambridge)

Subject: final letter ?? A possible approach ??

To the Audit Committee

Dear Sirs

At your request we have considered the email correspondence from Brent H that is attached as appendix 1 to this letter. We have held discussions with The group's CEO, CFO , Group Financial Controller and COO (note we should speak to Andy K as well) and reviewed their response to the points set out in the correspondence.

On the basis of their detailed review of the information and points raised management have concluded that there is no material impact on the 2009 accounts or judgements that were taken at the time of preparing and presenting the 2009 financial statements. Based on our review and discussions with management we concur with this view.

Management also noted that the correspondence sets out matters which appropriately fall to be treated as items for the 2010 financial statements and will be considered as part of the interim accounts for the period to 30 June 2010. In accordance with our routine procedures we will be reporting to the Audit Committee matters for their attention in respect of 2010 as part of our review of the interim accounts.

give it some thought ??? polish/ amend

From: Knights, Richard (UK - Cambridge)

Sent: Sat 03/07/2010 07:18

To: Knights, Richard (UK - Cambridge); Mercer, Nigel (UK - London); Knight, Rob (UK - St Albans); Milburn Smith, Adam (UK - Cambridge); Murray, Tom (UK - Cambridge)

Subject: A thought

All

Can we give some thought to a what if point.
Just auoppose A decide they don't want a long form style response from themselves. ? I'm guessing there is no enforceable requirement for them to do so and they may choose not to.

We should consider our approach just in case they change their attitude .

DEL00320685

R

From: Knights, Richard (UK - Cambridge)
To: Mercer, Nigel (UK - London); Knight, Rob (UK - St Albans); Milburn Smith, Adam (UK - Cambridge); Murray, Tom (UK - Cambridge)
Sent: Fri Jul 02 19:53:19 2010
Subject: with attachments

<<QUESTION 4 MANAGEMENT.doc>> <<question 5 + 6.doc>>

DEL00320686